

EXHIBIT K

FEB 14 2011

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February 11, 2011

RE: Re: Litigation hold letter dated January 15, 2011, from Quinn Emanuel Urquhart & Sullivan, LLP, to JPMorgan Chase & Co. (Case No. 08-13555-mg)
BY EMAIL

Matthew R. Scheck, Esq.
Quinn Emanuel Urquhart & Sullivan
865 South Figueroa Street
Los Angeles, CA 90017

Re: JPMorgan/Lehman

Dear Mr. Scheck,

I write regarding your letter dated January 21, 2011 concerning LBHI and its creditors' committee's request for certain documentation relating to JPMorgan's disposition of collateral.

As you recognized in your January 21, 2011 letter, JPMorgan has agreed to search for and produce documents in response to numerous document requests relating to the liquidation of collateral made by LBHI and its creditors' committee in the suit they brought against JPMorgan, notwithstanding the facts that the litigation does not challenge the reasonableness of JPMorgan's collateral liquidation and the relevant collateral was posted by LBI. JPMorgan has been producing — and will continue to produce — documents in its files responsive to those requests consistent with the searches that were agreed to by both LBHI and its creditors' committee. We believe that those productions should satisfy your inquiry.

WACHTELL, LIPTON, ROSEN & KATZ

Matthew R. Scheck, Esq.

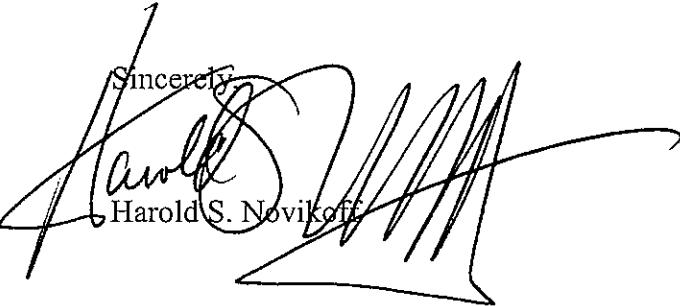
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If after reviewing JPMorgan's productions, you believe that JPMorgan has not provided sufficient documents for whatever purpose you are using those documents, feel free to let us know what further documents you are seeking, and we will take those additional requests under consideration. Please be advised, though, that JPMorgan does not intend to review its document production for you nor is JPMorgan undertaking to create new documents for the creditors' committee for whatever purpose you may be pursuing.

This letter is without prejudice to JPMorgan's rights and remedies, all of which are hereby expressly reserved.

Sincerely,


Harold S. Novikoff